

Historic, Archive Document

Do not assume content reflects current scientific knowledge, policies, or practices.

1.9422
A8749B
Cap. 6

WAR FOOD ADMINISTRATION
Food Distribution Administration
Washington 25, D. C.

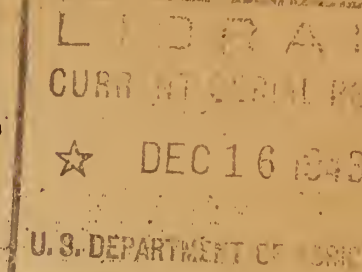
November 3, 1943

FINANCE AND ACCOUNTS DIVISION MEMORANDUM NO. B-40

To: Washington Finance and Accounts Division
Chief, Regional Fiscal Divisions

From: H. O. Hart, Acting Chief, Finance and Accounts Division

Subject: Procedure Relating to Copies of Vouchers Required and Use
of Form FDA-507.



By letter of August 28, 1943, instructions were issued to each Regional Fiscal Division requiring that document routing and handling procedures be revised wherever necessary to permit satisfactory operations with one copy only of each voucher with the sole exception of so-called commodity vouchers with respect to which it is required that one copy of each be sent to the Program Accounting Section located in New York City and the instructions stated, therefore, that two copies of each such voucher are necessary. As a result of these instructions, some confusion exists regarding attachments to document transmittals (Form FDA-507) and this memorandum, which supersedes all previous issues on the subject, is for the purpose of clarifying the situation and establishing a uniform procedure.

In the letter of August 28 referred to above, there was not taken into consideration the necessity for furnishing to the Transportation and Warehousing Branch in Washington one copy of each commodity purchase voucher and this fact makes it requisite to establish the following categories of vouchers with individual Form FDA-507 procedure for each:

I Commodity Purchase Vouchers Payable Through G. F. Allen, Chief Disbursing Officer.

The original and three copies of each such voucher will be required for disposition as follows:

- (A) Original to Disbursing Office for payment.
- (B) Copy for files of paying fiscal office.
- (C) Copy for Program Accounting Section in New York City.
- (D) Copy for Transportation and Warehousing Branch in Washington, D. C.

After processing through the accounts in the paying fiscal office, Form FDA-507 will be prepared in an original and three copies, in sufficient descriptive detail so as to constitute a combination accounting document and transmittal, for disposition as follows:

- (a) Original Form FDA-507 with one copy of each related voucher to the Program Accounting Section in New York.
- (b) Copy of Form FDA-507 with one copy of each related voucher to Transportation and Warehousing Branch in Washington, D. C.
- (c) Copy of Form FDA-507 to Control and Reports Section, Finance and Accounts Division, Washington, D. C.
- (d) Copy of Form FDA-507 for files of paying fiscal office.

II Commodity Transportation Vouchers Payable Through G. F. Allen, Chief Disbursing Officer.

The original and two copies of each such voucher will be required for disposition as follows:

- (A) Original to Disbursing Office for payment.
- (B) Copy for files of paying fiscal office.
- (C) Copy for Program Accounting Section in New York City.

After processing through the accounts of the paying fiscal office, Form FDA-507 will be prepared in an original and two copies, in sufficient descriptive detail so as to constitute a combination accounting document and transmittal, for disposition as follows:

- (a) Original Form FDA-507 with one copy of each related voucher to the Program Accounting Section in New York.
- (b) Copy of Form FDA-507 to Control and Reports Section, Finance and Accounts Division, Washington, D. C.
- (c) Copy of Form FDA-507 for files of paying fiscal office.

III Commodity Purchase Vouchers Payable From Capital Funds of Commodity Credit Corporation (GCP Program)

The original and three copies of each such voucher will be required for disposition as follows:

- (A) Original to proper Federal Reserve Bank for payment.
- (B) Copy for files of paying fiscal office.
- (C) Copy for Program Accounting Section in New York City.
- (D) Copy for Transportation and Warehousing Branch in Washington, D. C.

As these vouchers are not processed through accounts maintained either in the Regional Fiscal Divisions or in the Finance and Accounts Division in Washington, the Form FDA-507 to be prepared in connection therewith will serve as a transmittal document only and for that purpose will be drawn in an original and three copies, containing sufficient detail to permit identification of the items transmitted, for disposition as follows:

- (a) Original Form FDA-507 with one copy of each related voucher to the Program Accounting Section in New York.
- (b) Copy of Form FDA-507 with one copy of each related voucher to the Transportation and Warehousing Branch in Washington, D. C.
- (c) Copy of Form FDA-507 to Control and Reports Section, Finance and Accounts Division, Washington, D. C.
- (d) Copy of Form FDA-507 for files of paying fiscal office.

IV Commodity Transportation Vouchers Payable From Capital Funds of the Commodity Credit Corporation (GCP Program)

The original and two copies of each such voucher will be required for disposition as follows:

- (A) Original to John B. Payne, Treasurer, Commodity Credit Corporation, for payment.
- (B) Copy for files of paying fiscal office.
- (C) Copy for Program Accounting Section in New York City.

As these vouchers are not processed through accounts maintained either in the Regional Fiscal Divisions or in the Finance and Accounts Division in Washington, the Form FDA-507 to be prepared in connection therewith will serve as a transmittal document only and for that purpose will be drawn in an original and two copies, containing sufficient detail to permit identification of the items transmitted, for disposition as follows:

- (a) Original Form FDA-507 with one copy of each related voucher to the Program Accounting Section in New York.
- (b) Copy of Form FDA-507 to Control and Reports Section, Finance and Accounts Division, Washington, D. C.
- (c) Copy of Form FDA-507 for files of paying fiscal office.

(Note: With respect to Categories I, II, III and IV, above, it is, of course, necessary that there be sent to the Program Accounting Section in New York City not only copies of all vouchers, but also one copy of each related Schedule of Disbursements (Standard Form 1064). In preparing Forms FDA-507 for these four categories, it will not be necessary to list each voucher and the amount thereof. Merely list the schedules and the total of each, preparing a separate Form FDA-507 for each appropriation or fund, it being understood that each listed schedule will be supported by copies of its related vouchers.)

V All Administrative Expense Vouchers Payable From All Funds (Including the Grading Service Trust Fund 12X8015)

Hereafter it will not be necessary to provide copies of such vouchers to the office for which payment may be made, and, therefore, the original and one copy only of each such voucher will be required, providing the original to be sent to the disbursing office for payment and a copy for the files of the paying fiscal office. In the event more than one copy of any such voucher is received, it may be destroyed.

The Form FDA-507 to cover a transaction involving a payment by one fiscal office for another (hereafter these will be almost exclusively transactions under the grading service trust fund 12X8015 in which the Finance and Accounts Division in Washington will be so notified) will be prepared in an original and two copies, providing the original for the receiving office, a copy for the Control and Reports Section, Finance and Accounts Division, Washington, D. C., and a copy for the files of the paying fiscal office, and must contain sufficient information for the receiving office to post its accounts and also to know precisely the nature of the transaction and the exact reason for the transfer of the charge.

For example, a Form FDA-507 notifying the Washington office of payment by another office of a travel reimbursement account chargeable to the grading service trust fund 12X8015 should be identified as "payment for others", and should bear the transmittal number, complete fund symbol, proper identification of both the receiving and paying offices and, in addition, should show the bureau voucher number, name of the traveler, letter of authorization number, period of travel, the amount, and the branch or division whose accounts are affected. If any transportation requests are involved, they should be disposed of in accordance with the billing instructions appearing thereon; that is, if they will be billed to the office which has paid the travel voucher, the carbon copies of the requests should be retained by that office to await receipt of the carriers' bills. In this event, the Form FDA-507 covering payment of the travel voucher should bear notation of the numbers of the transportation requests and the amount of each; subsequent Forms FDA-507 will contain advice of the payment of the transportation requests. If the carriers will bill the office for which the travel voucher was paid, the carbon copies of transportation requests should be attached to the Form FDA-507 notifying of payment of the travel voucher.

Other types of vouchers likewise can be readily and sufficiently identified on Form FDA-507 if proper care is exercised to insure that such pertinent data as contract numbers, purchase order numbers, miscellaneous encumbrance numbers, and similar items are shown.

GENERAL

Ordinarily there should be no need to support Forms FDA-507 advising of any type of collection with the schedules of collections or other documentary evidence but such Forms FDA-507 must provide complete information as to each such transaction including reference to the name of the remitter, the nature of the remittance and date received, the amount, the schedule of collections number and the date thereof.

Normally, Forms FDA-507 should be prepared from unaccomplished or unpaid documents; there appearing to be no good reason why the forms should be delayed awaiting payment or accomplishment; and such paid or accomplished information as may in unusual cases be absolutely needed by the receiving office can be obtained by subsequent correspondence. It is recognized that there may be times when a particular Form FDA-507 may be judged to be in need of support in the form of documentary evidence, but these cases should be very few in number.

It is emphasized that the Form FDA-507 is a very flexible document and can be adapted to use as an accounting document exclusively, as a combination accounting advice and transmittal, or as a plain transmittal or advice requiring no account processing. It is recommended and urged that full advantage be taken of the possibilities of this form bearing in mind that, whatever the use may be, it must bear a number in the established office series and copies must be furnished to interested parties always including the Control and Reports Section, Finance and Accounts Division, Washington, D. C.